



**Montana
Office of Public Instruction**
Denise Juneau, State Superintendent

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TO: Superintendents and Business Managers/Clerks

FROM: Steve Hamel, Accounting Specialist

RE: Accounting Guidance for the Jobs for Montana Graduates Grant

Funds for the Jobs for Montana Graduates (JMG) grant should be accounted for in the Miscellaneous Programs Fund (15). This grant should be considered a state grant. A suggested chart of accounts is shown below to account for revenues and expenditures for this grant:

Level/Fund: 115 – Elementary Miscellaneous Programs Fund
215 – High School Miscellaneous Programs Fund
215 – K-12 Miscellaneous Programs Fund

Revenue:

<u>Level/Fund</u>	<u>Source</u>	<u>Project Reporter</u>
_15-3290	Other State Grants	(Assigned by District)

Expenditure Account Structure

<u>Level/Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Project Reporter</u>
_15	329	XXXX	XXX	XXX (Assigned by District)

Examples of Expenditure Account Codes:

_15-329-1000-112	Teacher Salaries
_15-329-1000-680	Software
_15-329-2213-320	Testing Services
_15-329-2213-582	Out of District – Travel/In-Service Training

If you have any accounting questions, please contact Steve Hamel at (406) 444-0783. If you have program questions, please contact, Erica Swanson, Department of Labor and Industry, at (406) 444-0978.